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18TH JUDICIAL DISTRICT DRUG COURT

FINANCIAL STATEMENTS

**FOR THE PERIOD NOVEMBER 27, 2001
TO JANUARY 7, 2004**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-11-04

**18TH JUDICIAL DISTRICT DRUG COURT
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HUGH F. BAXLEY, CPA
A Professional Accounting Corporation

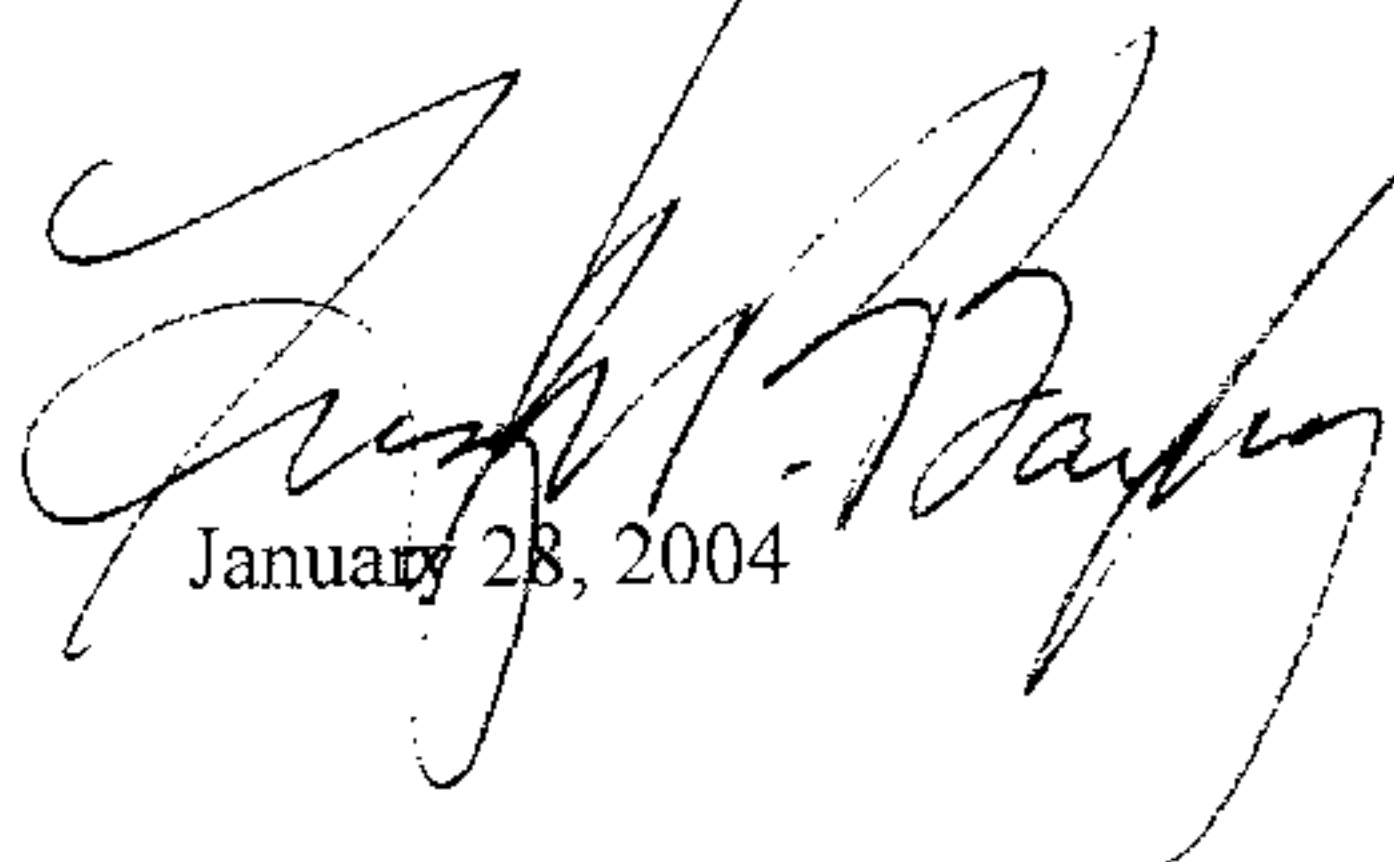
Hugh F. Baxley, CPA/PFS/CVA
Margaret A. Pritchard, CPA
Terrell D. Martin, CPA

To the Honorable Judge Alvin Batiste
18th Judicial District Drug Court
Plaquemine, Louisiana

We have compiled the accompanying balance sheet of 18th Judicial District Drug Court as of January 7, 2004, and the related statement of income and retained earnings for the period from inception (November 27, 2001) to January 7, 2004, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



January 28, 2004

18TH JUDICIAL DISTRICT DRUG COURT
BALANCE SHEET
JANUARY 7, 2004

ASSETS

CURRENT ASSETS

Cash	\$ 43,144
Accounts receivable	<u>18,923</u>

TOTAL CURRENT ASSETS	<u>62,067</u>
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TOTAL ASSETS	<u><u>\$ 62,067</u></u>
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EQUITY

EQUITY

Retained Earnings	<u>\$ 62,067</u>
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TOTAL EQUITY	<u><u>\$ 62,067</u></u>
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See accountants' report.

**18TH JUDICIAL DISTRICT DRUG COURT
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE PERIOD NOVEMBER 27, 2001 TO JANUARY 7, 2004**

REVENUES

Drug Court fees	\$ 70,176
Interest income	<u>517</u>
TOTAL REVENUES	<u><u>70,693</u></u>

EXPENSES

Office supplies	54
Graduation supplies	362
Drug screen	7,024
Incentive gifts	604
Computer expense	150
Client refunds	125
Postage	37
Miscellaneous	<u>270</u>
TOTAL EXPENSES	<u><u>8,626</u></u>

NET INCOME(LOSS)	62,067
RETAINED EARNINGS (BEGINNING)	<u>-</u>
RETAINED EARNINGS (ENDING)	<u><u>\$ 62,067</u></u>

See accountants' report.